

2005

IDAHO SUPPLEMENTAL SCHEDULE

For Form 43, Nonresident and Part-Year Resident Returns Only

FORM **39NR**
TC39NR1
7-11-05_v4

For calendar year 2005, or fiscal year beginning _____, ending _____

Name(s) as shown on return

Social Security Number

A. Additions. See instructions, page 24.

1. Non-Idaho state and local bond interest and dividends
2. Idaho college savings account withdrawal
3. Bonus depreciation. Attach computations.
4. Other additions. Attach explanation.
5. Total additions. Add lines 1 through 4. Enter on line 31, Form 43.

Column A - Total

Column B - Idaho

1	00	00
2	00	00
3	00	00
4	00	00
5	00	00

B. Subtractions. See instructions, page 24.

1. Idaho net operating loss carryover ☐ _____
Idaho net operating loss carryback ☐ _____. Enter total here.
2. State income tax refund included in line 30, Column A, Form 43
3. Interest from U.S. Government obligations
4. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule E.
5. Social security and railroad benefits included in line 30, Column A, Form 43
6. Idaho capital gains deduction. Attach Form CG.
7. Idaho resident - Active duty military pay earned outside of Idaho
8. Idaho medical savings account - contributions and interest.
Financial institution _____ Account number _____
9. Idaho college savings program
10. Adoption expenses
11. Maintaining a home for the aged and/or developmentally disabled
12. Idaho lottery winnings, less than \$600 per prize
13. Income earned on a reservation by an American Indian
14. Worker's compensation insurance
15. Partner's and shareholder's pass-through subtractions
16. Insulation of Idaho residence
17. Technological equipment donation
18. Health insurance premiums
19. Long-term care insurance
20. Alternative energy device deduction.

1	00	00
2	00	
3	00	00
4	00	00
5	00	
6	00	00
7		00
8	00	00
9	00	00
10	00	00
11	00	00
12	00	00
13		00
14	00	00
15	00	00
16	00	00
17	00	00
18	00	00
19	00	00

	Year Acquired	Type of Device	Total Cost	Percent
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- | | | | | |
|----|------|--|----|---------|
| a. | 2005 | | \$ | X 40% = |
| b. | 2004 | | \$ | X 20% = |
| c. | 2003 | | \$ | X 20% = |
| d. | 2002 | | \$ | X 20% = |

- e. Add lines 20a through 20d.
21. Add lines 1 through 19 and 20e.

20a	00	00
20b	00	00
20c	00	00
20d	00	00
20e	00	00
21	00	00

22. Retirement benefits deduction.

- a. If single enter \$23,268, if married filing jointly enter \$34,902.
- b. Federal Railroad Retirement received
- c. Social Security benefits received
- d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero.
- e. Qualified retirement benefits included in federal gross income
- f. Column A benefits. Smaller of line 22d or line 22e.
- g. Qualified retirement benefits included in Idaho gross income
- h. Divide line 22g by line 22e.
- i. Column B benefits deduction. Multiply line 22f by line 22h.

22a	00	
22b	00	
22c	00	
22d	00	
22e	00	
22f	00	
22g		00
22h		%
22i		00

See instructions, page 28, for qualified retirement benefits to be included on lines 22e and 22g.

23. Nonresident military pay included in line 30, Column A, Form 43
24. Bonus depreciation. Attach computations.
25. Other subtractions. Attach explanation.
26. Total subtractions. Column A, add lines 21, 22f, 23, 24, and 25.
Column B, add lines 21, 22i, 24, and 25. Enter on line 33, Form 43.

23	00	
24	00	00
25	00	00
26	00	00

Name(s) as shown on return

Social Security Number

C. Credit for Income Tax Paid to Other States by Part-Year Residents. See instructions, page 29.

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section D below.

1. Idaho adjusted income from line 34, Column B, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Amount of income taxed by Idaho, and also taxed by another state	3		00	
4. Idaho tax, line 45, Form 43	4		00	
5. Divide line 3 by line 1. Enter percentage here.	5		%	
6. Multiply line 4 by line 5.	6		00	
7. Other state's tax due less its income tax credits	7		00	
8. Divide line 3 by line 2. Enter percentage here.	8		%	
9. Multiply line 7 by line 8.	9		00	
10. Enter the smaller of line 6 or 9 here and on line 46, Form 43.	10		00	

D. Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty.**See instructions, page 30.**

1. Idaho tax, line 45, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Idaho adjusted income from line 34, Column B, Form 43	3		00	
4. Divide line 2 by line 3. Enter percentage here.	4		%	
5. Multiply line 1 by line 4. Enter amount here.	5		00	
6. Other state's tax due less its income tax credits	6		00	
7. Enter the smaller of line 5 or 6 here and on line 46, Form 43.	7		00	

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 30.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify. ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify. ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*
3. List each family member you are claiming:

First Name	Name of Family Member Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 62, Form 43. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 11.)

4		00
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